



550 Forest Avenue
Suite 15-2
Plymouth, Michigan 48170
Ph: 734.207.0404 Fax: 734.207.0410

G. Eric Higginbottom
General Services Administration
The Center for Innovative Acquisition Development
2200 Crystal Drive, Suite 706
Arlington, VA 22202

Re: ACLR Technical Proposal
Solicitation Number: FCXB-F4-020002-B Refresh 9

Dear Mr. Higginbottom:

The Prices provided in our GSA Price Proposal for both Offsite and Onsite services represent the lowest market price and commercial labor hourly rates and contingency fees offered to any of our clients by Corporate Tax Consultants, LLC d/b/a/ ACLR; no client has received a labor hourly or contingency fee rate or market price less than those provided in the ACLR offer. Therefore, ACLR does not offer discounts to customers and have opted to select all commercial customers as our most favored customer.

If I may be of any assistance or can provide any further documentation related to the assertions above please contact me at 734.207.0404.

Very truly yours,

A handwritten signature in dark ink, appearing to read "C. Mucke", is written over a light blue horizontal line.

Christopher A. Mucke
Managing Principal